6. (amended) A method of accounting for services provided in an Internet access transaction comprising:

using a first server to track an amount of time a first user is connected to the Internet through a first system operated by a first Internet Service Provider with whom the first user does not have an account;

transmitting a user record from the first server to a second server [,] <u>for storage, the</u>

<u>second server being located at a different physical location than the first server,</u> the user record including at least an identifier for the first user and the amount of time the first user was connected to the Internet through the first system;

at selected intervals, transmitting the user record from the second server to a central settlement server, the central settlement server being located at a different physical location than the second server;

storing the user record in a first database controlled by the central settlement server; <u>and</u> [filtering the user record to yield a filtered user record;

storing the filtered user record in a second database controlled by the central settlement server;]

using the central settlement server to generate a roaming report [from the filtered user record], the roaming report including at least an amount of money owed to the first Internet Service Provider for the amount of time the first user was connected to the Internet through the first system [; and

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using the central settlement server to generate a settlement report from the filtered user report, the settlement report including at least an amount of money a second Internet Service Provider must pay for the amount of time the first user was connected to the Internet through the first system].

10. (amended) The method of claim [6] 19 further comprising:
making the settlement report available to the second Internet Service Provider.

12. (amended) An apparatus for tracking an Internet access transaction comprising:

first server means for tracking an amount of time a first user is connected to the Internet through a first system operated by a first Internet Service Provider with whom the first user does not have an account and for generating a first user record that includes at least an identifier for the first user and the amount of time the first user was connected to the Internet through the first system;

first transmission means connected to the first server means for transmitting the first user record over the Internet;

second server means for receiving the first user record from the first server means when the first user record is transmitted over the Internet by the first transmission means, the second server means being located at a different physical location than the first server means and being adapted [and] for retransmitting a second user record over the Internet, the second user record including at least some [to] of the same information contained in the first user record;

third server means <u>located at a different physical location than the second server means</u>
for receiving the second user record from the second server means when the second user record is transmitted over the Internet; and

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first storage means associated with the third server means for storing the second user record.

18. (new) The method of claim 6 further comprising:

after storing the user record in the first database, filtering the user record to yield a filtered

user record;

storing the filtered user record in a second database controlled by the central settlement server; and

using the filtered user record in place of the user record for generating the roaming report.

19. (new) The method of claim 6 further comprising:

after the roaming report is generated, using the central settlement server to generate a settlement report from the user record, the settlement report including at least an amount of money a second Internet Service Provider must pay for the amount of time the first user was connected to the Internet through the first system.

20. (new) The method of claim 6 wherein a plurality of users records are transmitted to the second server by a plurality of first servers, with at least one of the plurality of first servers being located at a different physical location than another of the plurality of first servers.